

LOUISIANA SCHOOL FOR MATH, SCIENCE, AND THE ARTS
DEPARTMENT OF EDUCATION
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED MAY 4, 2005

**LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

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April 25, 2005

LOUISIANA SCHOOL FOR MATH, SCIENCE, AND THE ARTS
DEPARTMENT OF EDUCATION
STATE OF LOUISIANA
Natchitoches, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Louisiana School for Math, Science, and the Arts. Our procedures included (1) a review of the school's internal controls; (2) tests of financial transactions for the period from July 1, 2003, through April 25, 2005; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the period from July 1, 2003, through April 25, 2005. Our procedures were more limited than would be necessary to give an opinion on internal control and on compliance with laws, regulations, policies, and procedures governing financial activities.

Specifically, we interviewed management personnel and selected school personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary. After analyzing the data, we developed recommendations for improvement. We then discussed our finding and recommendation with appropriate management personnel before submitting this written report.

The Annual Fiscal Report of the Louisiana School for the Math, Science, and the Arts was not audited or reviewed by us, and, accordingly, we do not express an opinion on this report. The school's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

Based on the application of the procedures referred to previously, a significant finding is included in this report for management's consideration.

**Failure to Submit a Document Retention
Schedule to State Archives**

The Louisiana School for Math, Science, and the Arts failed to submit a document retention schedule to State Archives as required by state law. Louisiana Revised Statute 44:411(A)(1) requires the head of every agency to submit to the state archivist record retention schedules proposing the length of time each state record series warrants retention for administrative, legal, or fiscal purposes after it has been created or received by the agency.

Management was not aware of the requirement to submit the required documentation to State Archives. Failure to submit and receive an approved retention schedule increases the risk of the untimely destruction of vital information that could be needed in the future or the school incurring excessive storage cost for documents that will never be needed.

The Louisiana School for Math, Science, and the Arts should obtain the necessary information to prepare and submit a suitable retention schedule to State Archives as soon as possible. Once the retention schedule is approved, it should be implemented immediately. Management concurred with the finding and recommendation and outlined a plan of corrective action (see Appendix A).

The recommendation in this report represents, in our judgment, that most likely to bring about beneficial improvements to the operations of the school. The varying nature of the recommendation, its implementation costs, and potential impact on the operations of the school should be considered in reaching decisions on courses of action. This matter, which relates to the school's compliance with applicable laws and regulations, should be addressed immediately by management.

This report is intended solely for the information and use of the school and its management and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

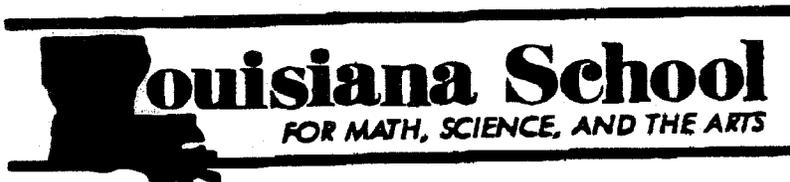


Steve J. Theriot, CPA
Legislative Auditor

WMS:WJR:THC:dl

LSMSA05

Management's Corrective Action
Plan and Response to the
Finding and Recommendation



February 21, 2005

Mr. Steve J. Theriot, Legislative Auditor
Office of Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

This is a response to the finding during the current audit of the Louisiana School for Math, Science, and the Arts, namely a failure to submit a document retention schedule to State Archives. I concur with this finding. The Louisiana School has been unaware of the requirement of Louisiana Revised Statute 44:411(A)(1).

Having reviewed the statute and material available online from State Archives, it is my intention to support both the letter and the spirit of the law with the following actions:

1. I have asked Dr. Bill Ebarb, Director of Fiscal Affairs, to attend the March 18 Records Management Training Session.
2. Dr. Ebarb will review material from the Division of Archives and other sources.
3. By April 15, Dr. Ebarb will advise me on the best way to achieve full compliance with the Statute.
4. By May 30, an Agency Records Management Officer will be appointed, a Records Management Committee will be formed, and a Records Management Manual will be written for the Louisiana School for Math, Science, and the Arts, including E-mail retention.
5. By June 15, a Records Retention Schedule will be developed and will be submitted to the State Archivist for approval.
6. The Records Retention Schedule will be implemented and followed immediately upon its approval.

If anything else is required to bring the Louisiana School for Math, Science, and the Arts into compliance, please let me know.

Sincerely,

A handwritten signature in black ink, appearing to read 'Patrick Widhalm'. The signature is written in a cursive style with a large initial 'P'.

Patrick Widhalm, DMA
Executive Director

cc Dr. Bill Ebarb

